

Previous references.
13 Nov 11 SL 3-4 SR 24-11
6 Aug 04 SL 1-2 SR 94-04
Dyut Stamp Regulation II-1900

1901.

File No. 143-11

Serial Nos. 1-2

(Sep Rev.)

Later references.
7 July 12 SL 9-10 SR 24-11.

S. R. 57-15 SL 13-17 B. Jan 9 1916.

(26) P

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for June 1912

SUBJECT.

Renewal of Sanctions of Stamp refunds given
by Deputy Commissioners.

From the Comptroller to Govt. No $\frac{4308}{684}$ of 25.1.11.

Referring to G.O. No H 2254-SR 24-11-L of 21.11.11 laying down
a rule on the subject states that Art 5 of the C. A. C. does
not apply and invites attention to G.O. No H 1200-94-04 of 29.8.04
according to which the authority who originally accorded sanction
to the refund is competent to renew it and solicit further orders
of Govt in these circumstances.

2. To the Comptroller by Commrs of Districts
G. R. S. 58 No H 5539-47 of 24.6.1912.

States that in cases of the kind in question it is desirable
that the officer competent to sanction the refund should
himself renew the sanction.

GENERAL AND REVENUE SECRETARIAT.

(S. R.)

NOTES

File No. 143-11

FILE HEADING.

Renewal of Sanctions of Stamp Refunds given
by Deputy Commissioners.

From

The Comptroller to Government.

No. $\frac{4308}{684}$

Dated 25.1.11

Received 27.1.11

Diary No. 2553

Enclos.

Spare Copies.

Serial No. /

BRIEF ABSTRACT OF LETTER.

N Referring to G.O. no. H 2254-S.O. 24-11-4 & 21-11-11, laying down a rule on the subject, states that Art 5 of the C.A.C. does not apply and invites attention to G.O. no. H 1200-94-04 & 28.8.04 according to which the authority who originally ^{accorded} sanction to the refund is competent to renew it and solicits further orders of Govt in these circumstances.

NOTES AND ORDERS.

N

①

The Govt order of 21st Nov^r 1911 lays down that Sanctions given by the Deputy Comm^r for the refund of the value of stamps do not require renewal by Government, but may be given effect to, subject to the provision contained in Art 5 of the Civil Account Code.

NOTES—First Sheet.

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Q

(2) In the letter under disposal, the Comptroller explains how there is no occasion to apply the provision contained in Art 5 of the Account code to such cases. He also invites attention to G.O. no. H. 1200-Gen Fin 94-04. D. 29.8.04, under which the sanction accorded by a Depy Commr can be revived by the same authority, and solicits further orders in the matter.

Submitted for orders.

ASG
121
30.1.12

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③ As pointed out by the Comptroller, Art. 5 of the C.A.C. does not apply here. The order in question will therefore have to be modified.

④ The Comptroller also points out that the authority competent to sanction a refund is also competent to renew the sanction. This is true. But the Comptroller goes further and contends that the renewed sanction operates as the authority for payment. While this view may be accepted, it may be pointed out that there is nothing to prevent a renewal of sanction from being treated differently from an authority for payment.

⑤ The result seems to be

① That requests for renewal of sanction of refunds need not come up to the Govt. but may be granted by the authorities granting the original sanction.

② That, in no case, need the Govt. be the authority for payment - that being done by the D.C., or the Comptroller

RR

26/3/44

26

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(6) Clause II for favour of opinion on the observations made by the Comptroller & particularly with reference to the note of the Finl. Dept. Secy on page 2 of the notes in file no 10-10 of 1911.

L
 9. 2. 13

H. 881

28. 3. 12

Subd
 11-26 1911 (7) Please prompt the file leading to the issue of proceedings No. 254-63 of 21-11-11
 82. 26-11-11

He has been

24. 1. 12

(8) In my note on file 14 of 11 I have discussed the question at length there being that sanction of competent authority is necessary subject to payment of Rs 5 C.A.C. and that Art 293 C.A.C. has no application in my note on file 10-10. I noted that sanction has been operated upon for a year from sanction was necessary. These two are not inconsistent. When a claim is produced for payment from year under Art 5 C.A.C. of the Government it can be paid only after the Comptroller's sanction and if the other competent authority of the Government gives the sanction then even the Comptroller's sanction would be unnecessary. Art 5 is a claim against the Govt. Art 5 C.A.C. applies. Clause (6) (c) of this article however have no application as they refer to claims payable by

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In the case of the Dy. Commr. had not renewed the sanction for the claim was more than a year old. I hoped that fresh sanction was necessary. The sanction should be that of a competent authority from the past necessary.

(9) M/S comes into operation when the Dy. Commr. does not renew his sanction. If so, M/S as stated by the Dy. Commr. will have no application at all.

for (11.8.11.)

3.4.11

(10) Ruled for orders.

True so Don.
2/4/11

(11) One or two points of discussion may be mentioned here. So that the points for orders may be made clear.

IV.

P

(1) As the period of "two years" mentioned in the G.O. of 21st Nov. 1911 is an error as the case does not fall under clause (1) of Art 5 of the C. A. C. [The Clerk put it down carelessly in the draft and I regret I failed to notice it]. This has to be amended now.

(2) So far as the Stamp Reg. and the rules go, no fresh sanction of any kind is necessary before the order for refund can take effect. So that the question raised has to be decided.

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Solely with refer to the provisions of the C.A.C.

(3) It seems to be agreed that Art 29.3 of the C.A.C. does not apply to the case as that article contemplates only orders for payment made by Govt. but it is the or Deputy Commr that has made the order.

(12) The question therefore resolves itself into whether under clause (b) of Art 5 of the C.A.C. the Comptroller's sanction is necessary before payment can be made on the order of refund. If I may be permitted to venture an opinion on the point I think this clause applies. If so only the Comptroller's sanction has to be obtained.

(13) But on the strength of an order passed ~~in 7th~~ on 29th August 1904 the Comptroller (Mr H. N. Krishna Rao) concludes that there is no occasion for the application of clause (b) of Art 5, as each order of refund is acted on for a year should be renewed presumably by the authority that passed the original order of refund. In other words even the necessity for the Comptroller's sanction required by Art 5 (b) of the C.A.C. can be obviated if the authority that makes the order in the first instance goes on.

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renewing it Each time the sanction
lapses. If this is the correct view
financially then the Comptroller is
right and his view may be accepted.

(14) There will thus be two courses open:-
viz (1) to obtain the sanction of the Comptroller
under Act 5 (6)

or

(2) to obtain a renewal from the
Authority that passed the
order of payment

(15) Perhaps the financial Secretary
may also be consulted

23/4/12 JH

1st C. Please let me have the
opinion of the Fl Secy also.

30/4/12 HJ

forwarded to the Financial Secretary
for favour of opinion

B. S.
J. S. J. J. J.
For Secy

30/4/12

To Brains B)

Office - please pay
the papers before 24/4/12

attended to
S.K-145
24/4/12

G.F.

H. S. 1028

G. R. S. 12]

General and Revenue
Secretariat.

File No. 143

of 1911

Hms 1028

Serial
No.

Submitted

7-36 (1911) article 5 (c) Civil account Code
 1/5 refers only to arrears of pay and allow-
 -ances which are in abeyance for two
 years. ~~and claims to such~~ Such claims
 should not be investigated by ^{the} Accountant-
 General, without Govt. Sanction. ~~Article~~
 Article 5 (b) limits the power of a Treasury
 Officer to make payments. It refers to
 all kinds of claims (including the
 present claims of refund of stamp revenue).

Within ~~six months~~ twelve months
 of the claim becoming due the T.O. can pay
 it and ^{claims} beyond this period require the
 Accountant General's Sanction. If claims
 of refund of stamp revenue become due
 when the Deputy Com^r or ^{other} authority
 competent to do so, sanctions the
 refund and as he has got full
 power to renew the sanction (subject
 to any Dept. rules of limitation), every
 renewal of sanction is the starting point
 for counting the 12 months. ~~When~~
 when a ^{refund order} ~~claim~~ is allowed to remain in
 abeyance for 12 months, all that is
 necessary to be done is for the D.C. to
 renew the sanction and the T.O. can

NOTE—Contn. sheet.

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1028

payit within 12 months from the date
of such renewal. In such cases the
Comp's Sanction under article 5(b) is
unnecessary, as the case falls as the
period from the due date is not 12 months.

~~Regarding~~ In such cases where
the sanction has ~~not~~ lapsed under article
293, the Comp^y cannot sanction it under
5(b) as the limitation of 293 ~~is~~
applies ^{not only} to the Treasury Officer but also to
the Comp^y. So in these cases unless
the D.C. renews the sanction, the
Comp^y has no authority to ~~pass~~
allow the payment under 5(b), and
when the D.C. renews the sanction,
the J.O. can himself pay the
claim, which becomes an ordinary one
without Comp's sanction
~~within the period~~ under 5(b).

~~Thus in these cases, Comp's~~
~~sanction under 5(b) is unnecessary~~
~~and to be~~ Thus in these cases
the D.C.'s renewal of
sanction is necessary and
sufficient for payment at the Treas.

Hse 9)

Amey to speak M

2/5

I agree with

Amey M

2/5/n

G. R. S. 12]

General and Revenue
Secretariat.

8M File No. 143 of 1911

Serial
No.

Sule for orders

See 50

12/5/12
12/6/12

Please put up a draft
following the 41 Sec's
opinion. Euly
Sd

36/12

Drop & ruled

See 50 (12/19)

12/5/12

[The draft put up is too
meagre and does not explain the difficulty.
Please amplify it on the lines of the 41
Secy's note]

Come up in person if necessary

22/5/12 Sd

An amplified draft is ruled

See 50

12/6/12 (12/19)

A revised draft is put up
as personally instructed. This
is in variance with the Minister's
opinion.

See 50 (12/19) as it appeared that the
12/6/12

(10)

Sph File No. 463 of 1911

Serial
No.

1028

the Statement "In these cases the D.C.'s renewal of Sanction is necessary and sufficient" made at the end of the rule on p. 9. was in conflict with the Express provisions of Art 5(6) of the C.A.C. the file was taken to the Fin Secy personally who was of opinion in that though theoretically payment is due the Comptroller can accord sanction in such cases under Art 5(6) of the C.A.C. it was desirable that the alternative viz renewal of Sanction by the authority competent to sanction the refund should be the prescribed procedure to save needless correspondence and delay in the disposal of refund applications of the kind under refer.

A draft on these lines is now put up and forwarded to Branch II (Fin) for favour of approval or remarks.

Sph

12/6/12

The draft is stated to be according to Financial Secy's opinion on—

Subd
Bbx

~~But not~~ But I think that in

such cases the Comptroller cannot authorise

12/6

8th File No. 443 of 1911

Serial
No.

payment under article 5(b) which relates to
authorising payments claims which have accrued but have
not been preferred - The limitation
imposed by article 293. Vii that a
Sanction not acted on within a
year lapses, ties the hands of the
Comp^r ~~as much as it ties~~ in the
same way as it does that of the F.O.
It applies ^{to} both equally. If a sanction
has not been acted on in a year, the
power to revive such sanction rests
with the authority which awarded
the original sanction and the Comp^r
is not authorised by article 5(b) to
revive such Sanction. It is only
when proper sanction has been awarded
that a claim arises and until then there is
no claim.

So I would still say that the re
S.C.'s renewal is necessary & 13/6.
Sufficient

The draft as slightly modified may
issue - The significance of the words "for any fresh
claims" in Art 293 seems to have been overlooked.
The article is not intended to be strictly applied to all
cases of this kind. In any case it does not tie the
A.G.'s hands under Art 5(b). C.O.E. M
13/6

Dr M
Stamps

G. R. S. 12]

General and Revenue
Secretariat.

84 File No. 43 of 1911

Serial
No.

Rule for order

to see 50/11/12

14/6/12

Draft (which has
been concerned in by the Genl
Secy) may perhaps be affd

SD

17/6/12

1st C

The draft with the slight
correction I have made
may issue.

H

22

20/6

19/6/12

I shall the draft
affd by the Council

Today SD

21/6/12

P.T.O

G. R. S. 12]

General and Revenue
Secretariat.

S. R. File No. 143 of 1911

Serial
No.

2

To the Comptroller

Dy. Comr. of B. S.

no. 72 5539-47 of 24.6.1912.

States that in cases of the kind in
question it is desirable that the Officer Competent
to sanction the refund should himself renew
the sanction.

NOTE—Contn. sheet.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 25-1-1912

FROM

M. N. Krishna Rao Esq, B.A.,

~~XXXX CHAKRAVARTI Esq, MA.,~~

F.R.A.S., etc.,

Offg: Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

C. S. Balasundaram Iyer Esq., B.A.,

DIARY No. 2553...

Offg: Secretary to the Government of Mysore,

General and Revenue Departments.

19 11-19 12
SECTION <i>MR</i>
FILE No. 143-11
SERIAL No. 1

N With reference to Government Order No. Fl.2254-63/S.R.24-11-4 dated 21st November 1911 renewing, under clause (c) Article 5 of Civil Account Code, the sanction to the refund of the value of two stamp papers and observing that in the case of sanctions accorded in the first instance by Deputy Commissioners the renewal of such sanctions is necessary only when they have not been acted on for over two years, I have the honor to state that the rule contained in clause (c) of Article 5 of Civil Account Code applies only to salary claims against Government not discharged within two years of their becoming due and not to payments of other description like refunds of stamp revenue.

Q As regards the renewal of a sanction to the refund of the value of a stamp paper given by a Deputy Commissioner, attention is invited to Government Order No. Fl.1200/G.F.94-04 dated 29th August 1904 according to which the same authority is competent to renew the sanction. As every sanction not operated on for a year requires renewal under this order and as the renewed sanction will be treated as the authority for payment, there will be no occasion for the application of even clause (b) of Article 5 of Civil Account Code, which

Rec.—Gl. 187

.....Department.

191 2

FROM

J. S. CHAKRAVARTI, Esq., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....Esq.,
Secretary to the Govt. of Mysore,
for H. H......Dept.

Dated

Despatched 25 1-12

Received

No. 4308
684

Subject Matter.

*Requesting further
orders of Government
re the refund of the value
of stamp paper*

62

which ~~As~~ recently amended requires the sanction of this office only in regard to claims against Government not preferred within one year of their becoming due.

In the above circumstances, the further orders of Government are requested in the matter.

I have the honor to be,

Sir,

Your most obedient servant,

Madhusudan
Offg: Comptroller.

KS

S.A.M.

226

43

62

2553

GENERAL AND REVENUE
SECRETARIAT.

(8th)

Qo. no 782254-63

19

8th 24th & 21/11/11. lay out done
that Sanctions given by Dy
Comr for the refund of the
value of stamps done

~~ORDER THEREON.—No.~~

ORDER THEREON. - No. require renewal
by Govt under art 293 of
the C.A. Code, but may be
given effect to, subject to
the provision contained
in art 5 of the said Code.

over.

SUBJECT.

Handwritten signature 2/6

2) Letter no 4308 - 684 825/12
from the Comptroller,
Mysoor Govt, explaining
with reference to the above
order that art 5 of the
C.A. Code does not apply to
the Cases of the kind.

Order no H 5539-47 of 24 June/12

On a further Consider-
ation of the Case, Govt are
of opinion that a claim
to the refund of Stamp
Revenue becomes due
when the Dy. Commr or
other Competent authority
sanctions the refund.

In Cases where the refund
order ~~refuses~~ on account
of not having been acted
^{is not claimed within one year after}
on for a year ~~in May~~ ^{the sanction}
~~either~~ ^{may} be renewed, by the
Authority, which sanctioned.

G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

of this kind

[Signature]
24/6/12
Punjab

G.P.B.—10,000—22-2-11

To the Comptroller
of the Accounts
24/6/12

5
the refused in the first is
instance by according
with sanction ^{order} or ^{in special} may be
acted upon under the
^{circumstances} ^{the old order} ^{may be}
orders of the Comptroller
obtained under art
5 (b) of the C.A.C. In either
case it will be a sufficient
authority for the Treasury
Officer to make payment.
But as the latter course
entails correspondence
and delay which cannot
be avoided Govt. consider
it desirable that in
cases of lapses, the officer
^{competent to sanction} ~~competent to sanction~~
the refused should
himself ~~the~~ renew the
sanction of refused.

2. This order supersedes
that of 2/4/11 refd to in
the preamble

SA. For O.C.S.

*Proceedings of the Government of His Highness the Maharaja of Mysore,
Financial (Separate Revenue), dated 24th June 1912.*

READ—

Government Order No. Fl. 2254-63—S. R. 24-11-4, dated the 21st November 1911, laying that sanctions given by Deputy Commissioners for the refund of the value of stamps do not require renewal by Government under Article 293 of the Civil Account Code, but may be given effect to, subject to the provision contained in Article 5 of the said Code.

2. Letter No. 4308-684, dated the 25th January 1912, from the Comptroller, Mysore Government, explaining, with reference to the above order, that Article 5 (c) of the Civil Account Code does not apply to the cases of the kind.

No. FL. 5539-47—S. R. 143-11-2, DATED BANGALORE, 24TH JUNE 1912.

ORDER THEREON.—On a further consideration of the case, Government are of opinion that a claim to the refund of stamp revenue becomes due when the Deputy Commissioner or other competent authority sanctions the refund. In cases where the refund is not claimed within one year the sanction should be renewed by the officer who sanctioned the refund in the first instance by a fresh order. In special circumstances, the old order may be acted upon under the orders of the Comptroller obtained under Article 5 (b) of the Civil Account Code. In either case it will be a sufficient authority for the Treasury Officer to make payment. But as the latter course entails correspondence and delay which cannot be avoided, Government consider it desirable that in cases of lapses of this kind, the officer competent to sanction the refund should himself renew the sanction.

2. This order supersedes that of the 21st November 1911 referred to in the preamble.

K. R. SRINIVASIENGAR,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

Exd.—C. R.

1911-12

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
SEPARATE REVENUE

PROCEEDINGS

Dated 24th June 1912

Fl. 5539-47
No. 143-11-2

Directs that in supersession of the Order of the 21st November 1911, the officer competent to sanction the refund of stamp revenue should himself renew the sanction by a fresh order.

1.8.4

G.R.S. 28]

File No.

Serial No.

Diary No. of letter replied to

Proceedings of the Government of His Highness
the Maharaja of Mysore.

GENERAL AND REVENUE
SECRETARIAT.

READ—

19

Date of issue

Signed by

21/11/12
G.O. No. 72254-63 -
Sd/- 24-11-48 21/11/12 laying down
that Sanctions given by Dy.
Comrs for the refund of the value
of Stamps do not require
~~from them.~~ No. renewal by Govt
under art 293 of the C.A. Code
may be given effect to subject
to the provision contained
in art 5 of the said Code.

2.) Letter No. 43088 25/4/12 for
684 over.

SUBJECT

the Comptroller Mysore
explaining with reference to
the above order that art-5 of
the C.A. Code does not apply to
the cases of the kind.

Order thereon is

On a further consider-
ation of the case. Govt. are
of opinion that a claim to the
refund of stamp revenue
becomes due when the Dy.
Comr or ~~any~~ other authority
competent to do so sanctions
the refund, ~~which~~ ^{if} the
refund order remains
in abeyance for 12 months the officer competent
to ~~has~~ ^{has} full ~~power~~ ^{authority} to ~~renew~~ ^{sanction} the refund
~~under art 293 C.A.C.~~ ^{to} under G.O. 1200-1
d. 24
8794-04
Renew the sanction. Thus such
a ~~sanction~~ ^{a fresh} sanction renewal ~~is~~
is the starting point for
commencing the 12 months

G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

refd to in at 5(b) of the C.A.C.

~~and is sufficient for~~
~~the Treasury Officer to~~
~~make payment. Govt~~
~~therefore agree with~~
~~the Comptroller that~~
~~there is no necessity for~~
~~him to authorise~~
~~payment under art~~
~~5 C.A.C. in such cases~~
~~and that the renewal~~
~~of sanction by the~~
~~authority which originally~~
~~accorded it is necessary~~
~~for the Treasury Officer~~
~~to make payment, as~~
~~laid down in G.O. No.~~
~~H 1200 - C 7. 94 of the~~
~~29th August 1907.~~
2 The refund of the
value of the stamp
papers refd to in para
2 of the G.O. of the 21st
Novr 1911 read alone
will be regulated by

this order

Smith

~~100~~ off duty

~~XX~~

To the Comptroller
The City of Boston.

To see so
of 6/12

Can collect by the Commission
on the
the
the

2/12